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## ABSTRACT OF THE DISCLOSURE

A damper for a speaker includes an auxiliary damper 12 impregnated with a thermosetting resin, a laminate film 121 laminated on the auxiliary damper 12, and a primary damper formed on the auxiliary damper 12 or the laminate film 121. Alternatively, the damper may include the auxiliary damper 12 impregnated with the thermosetting resin (phenol) and coated with a coating agent, and the primary damper formed on the auxiliary damper and the coating agent 122. Thus, the dual damper which has enhanced reliability in resisting a high power and can be produced at a low cost without variation in the production can be obtained.